

Account #

CITY OF LYNCHBURG  
COMMISSIONER OF THE REVENUE  
P O BOX 858  
LYNCHBURG VA 24505  
(804) 847-1775



This return is due and payable  
on or before the 20th day of  
the month following the  
month taxes are collected.

LODGING TAX

MONTH:

YEAR:

1. Lodging Subject to Tax	
2. Lodging Tax at 5-1/2% (Line 1 x 5-1/2%)	
3. No. of Room Rentals Per Night For Month	
4. Tax on Room Rentals (Line 3 x \$1)	
5. Amount Due (Line 2 plus Line 4)	
6. 3% Collection Fee (Line 5 x 3%)	
7. Amount Due (Line 5 minus Line 6)	

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

Please make check payable to City of Lynchburg.

Please see reverse side for important information & instructions.

INFORMATION AND INSTRUCTIONS

- WHO MUST PAY TAX** – Any person receiving taxable lodging charges must collect the tax from the person paying such charges.
- RATE OF TAXATION** – A person defined in this ordinance shall collect a tax of 5-1/2% of the charge made from any transient for which a room rental charge is made. In addition, a tax of \$1.00 per room per night shall also be collected from any transient.
- TIME AND MANNER OF PAYMENT** – Remittance of taxes collected less 3% collection fee for any calendar month shall be made to, **COMMISSIONER OF THE REVENUE, P.O. BOX 858, LYNCHBURG, VA 24505**, on or before the 20<sup>th</sup> of the month following the month taxes are collected. If payment is delinquent, the 3% collection fee is not allowed.
- PENALTIES** – The collector shall add to the tax a penalty of 10% of tax plus interest on tax and penalty at the rate of 10% per annum if not paid on or before the 20<sup>th</sup> of the following month. Penalty and interest shall commence from the date such taxes are due and payable.
- RECORDS** – Every person liable for the collection and payment of taxes shall keep and preserve for a period of three years suitable records as may be necessary to determine such tax.